

IMPLEMENTATION OF VILLAGE FINANCIAL SYSTEM APPLICATION (SISKEUDES) TOWARDS TRUSTWORTHY GOVERNMENT IN MATANSALA VILLAGE AND TUDUA VILLAGE, BUNGKU TENGAH DISTRICT, MOROWALI REGENCY, CENTRAL SULAWESI PROVINCE

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ABSTRACT

The primary focus of this study is to examine and evaluate the Village Financial System Application (SISKEUDES), identify the factors influencing its implementation, and determine strategies to effectively utilize the SISKEUDES application to achieve reliable governance in Matansala and Tudua Villages, Bungku Tengah District, Morowali Regency, Central Sulawesi Province. This research is grounded in Indrajit's theories regarding the essential elements for the successful implementation of e-government and the factors impacting its execution, utilizing ASOCA analysis and litmus tests to develop strategies. Data collection involved observations, interviews, and gathering relevant documents on the use of the Village Financial System (SISKEUDES) in achieving trustworthy governance in Matansala and Tudua Villages, Bungku Tengah District, Morowali Regency, Central Sulawesi Province. Findings revealed that the application of SISKEUDES in these villages has not yet reached its full potential. Despite the availability of adequate facilities and infrastructure, human resource capabilities remain limited. Additionally, uneven comprehension among apparatus resources regarding the SISKEUDES application has led to the responsibility for its implementation being concentrated on specific individuals. Based on the ASOCA analysis and litmus test, several critical strategies were identified: providing technical guidance to village officials to enhance their skills; establishing rewards for village governments that implement the SISKEUDES application effectively and consistently to boost performance; improving coordination and communication between central and regional governments regarding application and oversight of SISKEUDES; conducting community outreach to promote understanding of village financial management and the benefits of the SISKEUDES application; increasing public awareness of regional regulations; and empowering rural communities through socialization efforts about adapting to changing times.

Keywords: *SISKEUDES Application, E-government, Trustworthy Government.*

INTRODUCTION

The development of science and technology in the era of globalization in the 21st century has brought about significant changes in various sectors. Almost all sectors utilize the development of science and technology to assist the process of carrying out tasks in achieving more optimal organizational goals. The impact of technological developments has also changed the management of government in Indonesia (Dewi et al., 2023). In several countries, the results of the use of digital technology (Electronic Digital Service) have given birth to a new form of government bureaucratic mechanism known as electronic government (E-Government) (Haryaningsih & Juniwati, 2021).

The implementation of E-Government in Indonesia has been regulated in Presidential Instruction Number 3 of 2003 concerning

National Policy and Strategy for E-Government Development. In Presidential Instruction Number 3 of 2003 regarding National Policy and Strategy for e-Government Development, it is explained that "the development of e-government is an effort to develop electronic-based (using) government administration to improve the quality of public services effectively and efficiently". Furthermore, Law Number 19 of 2016 concerning Amendments to Law Number 11 of 2008 concerning Electronic Information and Transactions explains that "The Implementation of Electronic Systems is the utilization of Electronic Systems by state administrators, Persons, Business Entities, and/or the community".

The use of Information and Technology (ICT) by the government through e-government is a realization of the government's efforts to optimize

government performance in providing services to the public. In addition, the benefits of e-government in the implementation of government affairs can be completed efficiently and effectively. Based on this opinion, the implementation of e-government is required to create a clean, transparent, and accountable government both at the Central Government level and at the Provincial, Regency, and City Government levels (Prisanda & Febrina, 2021).

However, the implementation of e-government in Indonesia is still not optimal, this is following the results of a UN survey regarding the E-Government Development Index (EGDI) ranking that Indonesia is ranked 107th in the world and 7th in ASEAN. This shows that the implementation of e-government in Indonesia still needs to be improved to achieve maximum results. The implementation of the Village Financial System (SISKEUDES) application is one form of utilizing technological developments to create a good, clean, accountable, and transparent government for the public. The SISKEUDES application is an application developed to make it easier for village governments to manage village finances (Pradipta & Sofyani, 2021).

Initially, this application was developed by representatives of the BPKP of West Sulawesi Province to be implemented for the first time in the Mamasa Regency Government in June 2015, but on July 13, 2015, the development of this application was fully taken over by the Deputy for Supervision of Regional Financial Management of the Central BPKP in Jakarta. The SISKEUDES application is a form of follow-up to Law Number 6 concerning Villages as well as a follow-up to one of the government's priority programs (Nawa Cita), namely "Building Indonesia from the Outskirts by Strengthening Regions and Villages within the Framework of a Unitary State".

The SISKEUDES application is a solution for managing village finances which are very numerous and at the same time a reference in making financial reports on the use of village funds, and village asset reports. Until now, 69,875 of the total 74,957 villages in Indonesia have implemented the SISKEUDES

application. Concerning the implementation of the SISKEUDES Application simultaneously throughout Indonesia, the Financial and Development Supervisory Agency (BPKP) of Central Sulawesi Representative also held a Technical Guidance on the Village Financial System Application (SISKEUDES) in mid-2016 to improve mastery and skills regarding the Siskeudes application which was attended by operators of the Community and Village Empowerment Service throughout Central Sulawesi Province.

The Morowali Regency Government through the Community Empowerment, Village, Women Empowerment and Child Protection Service (DPMDP3A) of Morowali Regency also carried out Socialization related to the implementation of the SISKEUDES Application simultaneously in Morowali Regency at the end of 2017. However, due to the limited budget for fostering apparatus related to Village Apparatus Development, the SISKEUDES Application Technical Guidance activity was carried out simultaneously with the Application Socialization activity in 1 (one) day of activity.

Bungku Tengah District, which is the capital of Morowali Regency, has implemented the SISKEUDES Application in 13 Villages evenly in Bungku Tengah District since early 2018. The use of the SISKEUDES Application requires the implementation of Village Financial Management that is more orderly in administration to realize a clean, accountable, and transparent government. However, based on data from DPMDP3A, several villages in Bungku Tengah District are still late and still have not been orderly in their financial management administration in 2017. This shows that there are still villages in Bungku Tengah District that are still not orderly in their administration.

Based on the problems above, the author is interested in conducting a study entitled Implementation of the Village Financial System Application (Siskeudes) Towards Trustworthy Government in Matansala Village and Tudua Village, Bungku Tengah District, Morowali Regency, Central Sulawesi Province.

LITERATURE REVIEW

Electronic Government (E-Government)

The development of information and communication technology (ICT) has had an impact on governance. The use of ICT is one of the drivers in the implementation of government, services, and development. In government, this has an impact on electronic government-based management (e-government). Indrajit stated that E-Government encompasses the process of implementing government and public participation in the decision-making process (Damayanti et al., 2024). E-Government aims to increase the efficiency and effectiveness of government and develop greater democracy and public participation. Furthermore, Sutarman explained that E-government is the use of internet technology in general and e-commerce in particular to deliver information and public services to the public, business partners, suppliers, and the public sector (Andayani et al., 2024). Indrajit explained that in the concept of e-government, four types of classifications are also known, namely: government and society (G2C-government to citizens), government and business (G2B-government to business), inter-government relations (G2G-government to government), and government and employees (G2E-government to employees) (Andini & Mursyidah, 2024).

The benefits of e-government are explained according to Suyanto, as follows:

- a. Significantly reducing the overall costs of administration, relations, and interactions incurred by the government or incurred by the community, business actors, industry, and other institutions for daily needs and improving the quality of government services to those related to efficiency and effectiveness in various fields (Azizah & Nuswantoro, 2021);
- b. Empowering the community, business actors, industry, and other institutions as government partners in the process of making various public policies evenly and democratically (Wirawan, 2020);
- c. Creating a new community environment that can quickly and accurately respond to the challenges and problems faced in very tight global competition (Idrus et al., 2023).

Meanwhile, according to Indrajit, the benefits obtained by implementing the e-government concept include:

- a. Improving the quality of government services to its stakeholders (community, business circles, and industry), especially in terms of effectiveness and efficiency performance in various areas of national life;
- b. Increasing transparency, control, and accountability of government administration in the context of implementing the concept of Good Corporate Governance;
- c. Significantly reducing the total costs of administration, relations, and interactions incurred by the government and its stakeholders for daily activities;
- d. Providing opportunities for the government to obtain new sources of income through its interactions with interested parties;
- e. Creating a new community environment that can quickly and accurately answer various problems faced in line with various global changes and existing trends;
- f. Empowering the community and other parties as government partners in the process of making various public policies evenly and democratically.

Based on the definition above, shows that e-government is a mechanism for organizing government by utilizing information and communication technology. E-government can be applied to the executive, legislative, and judiciary to improve internal efficiency, deliver public services, or democratic governance processes. As Kumar stated "Ultimately, e-government aims to enhance access to and delivery of government services to benefit citizens" (Boestam et al., 2023).

The use of technology has made it easier for people to access information, in addition to having an impact on reducing the level of corruption due to real transparency and accountability. Noble values, good structures, and consistent functions require technological tools to achieve optimal levels of efficiency and productivity in the entire cycle of implementing managerial functions, both at the planning, implementation

supervision, and control stages (Marliani & Assyahri, 2024).

Furthermore, Supriatna stated that the aspect of information technology supports efforts to increase the efficiency and productivity of the management system. E-government can expand public participation, where the community is allowed to be actively involved in decision-making or policy-making by the government. E-Government is also expected to improve bureaucratic productivity and efficiency and increase economic growth (Adnan et al., 2022).

Village Government

According to Government Regulation Number 47 of 2015 concerning Amendments to Government Regulation Number 43 of 2014 concerning Implementing Regulations of Law Number 6 of 2014 concerning Villages, the Village Government is the Village Head or referred to by another name assisted by the Village Apparatus as an Element of the Village Government Organizer (Pratama, 2020). According to Widjaja, "The village government is the village head and his staff, while village government is government activities carried out or implemented by the village head and his staff and the Village Representative Body (BPD)". Furthermore, according to Nurcholis, the Village Government is the implementation of village government carried out by the village government and the village deliberative body (BPD) (Syuhada et al., 2020).

This concept of village government can foster community initiative and creativity and can encourage increased community participation in development by utilizing available resources and potential which in turn produces. In Law Number 6 of 2014 concerning Villages, Village Government is the administration of government affairs and the interests of the local community in the government system of the Unitary State of the Republic of Indonesia (del Arco et al., 2021). The implementation of village government is based on the following principles:

a. Legal Certainty, Legal Certainty is a principle in a state of law that prioritizes

the basis of laws and regulations, propriety, and justice in every policy of implementing village government.

- b. Orderly Government Administration, Orderly Government Administration is a principle that is the basis for order, harmony, and balance in controlling the implementation of village government.
- c. Orderly Public Interest, Orderly Public Interest is a principle that prioritizes public welfare in an aspirational, accommodating, and selective manner.
- d. Openness, Openness is a principle that opens itself to the rights of the community to obtain correct, honest, and non-discriminatory information about the implementation of village government while still paying attention to the provisions of the laws and regulations.
- e. Proportionality, Proportionality is a principle that prioritizes the balance of rights and obligations in implementing village government.
- f. Professionalism, Professionalism is a principle that prioritizes expertise based on a code of ethics and provisions of laws and regulations.
- g. Accountability, Accountability is a principle that determines that every activity and final result of village government activities must be accountable to the village community following the provisions of laws and regulations.
- h. Effectiveness and Efficiency, Effectiveness is a principle that determines that every activity carried out must succeed in achieving the goals desired by the village community. Efficiency is a principle that determines that every activity carried out must follow the plan and objectives.
- i. Local Wisdom, Local Wisdom is a principle that emphasizes that in determining policies, the needs and interests of the village community must be considered.
- j. Diversity, Diversity is a principle of governance that must not discriminate against certain community groups.
- k. Participatory, Participatory is a principle of village governance that involves

village institutions and elements of the village community.

Furthermore, according to Effendy, it explains that "the implementation of village government is an integral part and the implementation of district government which was originally from the district government which was originally from the provincial and central governments. Almost similar but not the same, the village carries out government functions both governing and empowering" (Sufianto, 2020). Referring to Law Number 6 of 2004 concerning Villages, the implementation of Village Government is carried out by the Village Government. The village government is the village head or what is called by another name assisted by regional apparatus or what is called by another name as an element of the implementation of village government. Given the increasingly strong position, authority, and finances of the village, the implementation of village government is expected to be more accountable which is supported by a system of supervision and balance between the village government and village institutions (Ediwijoyo et al., 2020).

In regional financial management, Mardiasmo stated that the underlying principles are:

a. Transparency

Transparency or openness here means that members of the community have the same rights and access to the budget process because it concerns the aspirations and interests of the community, especially the fulfillment of the needs of the community at large. Transparency is a principle that must exist and covers all parts of financial management, both from the planning process, and its implementation (Ngakil & Kaukab, 2020).

b. Accountability

Accountability is a principle of public accountability which means that the budgeting process from planning, preparation, and implementation must be truly reported and accounted for to the BPD and the community. The community not only has the right to know the budget but also has the right to demand accountability for the plan or

implementation of the budget (Yusuf et al., 2021).

c. Value for money

Value for money, this principle means the application of three main points in the budgeting process, namely economy, efficiency, and effectiveness. The economy is related to the selection and use of resources in certain quantities and qualities at low prices. Efficiency means that the use of public funds can produce maximum output (usefulness). Effectiveness means that the use of the budget must achieve public interest targets or goals (Dachlan & Qomariyah, 2023).

Village Financial System Application (SISKEUDES)

With the enactment of Law Number 6 of 2014 concerning Villages, villages are given a great opportunity to manage their governance, including financial management, and carry out development to improve the welfare and quality of life of village communities. The village government must be able to apply the principles of transparency and accountability considering that in managing village finances, the village government is required to make several reports (Mardika & Pribadi, 2024).

Based on Presidential Regulation Number 192 of 2014 concerning the Financial and Development Supervisory Agency (BPKP), BPKP has been given a mandate to oversee national financial and development accountability, including village financial management, especially through the application of the village financial system, with the following objectives: "(1) Ensure that all Provisions and Policies in the implementation of the Village Law, especially village finance and development, can be implemented properly for all Levels of Government. (2) The village government can carry out the village financial management cycle in an accountable manner starting from planning, implementation, administration, reporting, accountability and supervision" (Hayati, 2021).

The Siskeudes application is an application developed by the Financial and Development Supervisory Agency (BPKP) to

improve the quality of village financial governance. The features in the Siskeudes application are made simple and user-friendly so that it is easy for users to operate the Siskeudes application. The input process once following existing transactions can produce output in the form of administrative documents and reports following statutory provisions (Ilham & Lusiani, 2022).

The provision of funds to villages that are so large, the number of reports that vary, and the existence of critical points in village financial management certainly require great responsibility from the Village Government Apparatus. Therefore, with the Village Financial System Application (SISKEUDES), the village government must be able to apply the principle of accountability in village financial management, where all final village government activities must be accountable to the village community following the provisions so that good village governance is realized (Good Village Governance) and realize a village government that can be trusted (Fajri & Julita, 2021).

METHOD

The method in this study uses a qualitative method by taking 2 (two) research locations so that this study intends to compare one place with a different place. Concerning this, the collection of information obtained in the field aims to describe and find out how the implementation of the Village Financial System Application (SISKEUDES) towards a trustworthy government in Matansala Village and Tudua Village, Bungku Tengah District, Morowali Regency, Central Sulawesi Province.

RESULT AND DISCUSSION

Implementation of the Village Financial System Application (SISKEUDES) Towards Trustworthy Government in Matansala Village and Tudua Village, Bungku Tengah District, Morowali Regency, Central Sulawesi Province

E-government aims to improve the efficiency and effectiveness of government tasks. In Indonesia, e-government is implemented through applications such as the Village Financial System (SISKEUDES),

which facilitates coordination between local and central governments. This application is integrated with other village financial applications, such as the Ministry of Finance's OM-SPAN and the Ministry of Villages, Disadvantaged Regions, and Transmigration's SIPEDE, making it an example of government-to-government relations. The implementation of SISKEUDES follows up on Law Number 6 of 2014 concerning Villages to create transparent village governance. This application facilitates the management of village finances and their accountability, supporting clean and trusted governance.

According to Indrajit, the three key elements of e-government success are Support, Capacity, and Value. Based on this theory, research was conducted to understand the implementation of SISKEUDES in Matansala Village and Tudua Village, Bungku Tengah District, Morowali Regency, Central Sulawesi.

Support from the government, especially in the Morowali Regency, is very important in the implementation of e-government. Without support, the policy will not be implemented properly. The following are elements of support provided:

- a. E-Government Framework/Policy
Policy implementation requires a strong legal umbrella to ensure comprehensive implementation. In Indonesia, e-government is regulated through Presidential Instruction Number 3 of 2003 and is strengthened by a Memorandum of Understanding between the Minister of Home Affairs and BPKP concerning the Improvement of Financial Management. After that, the Circular Letter of the Minister of Home Affairs Number 143/8350/BPD in 2015 requires the implementation of the SISKEUDES application in all villages in stages starting in 2016.
- b. Socialization of the E-Government Concept
The socialization of e-government aims to ensure even implementation, both in government and society. The implementation of SISKEUDES began in stages in 2016 according to regional readiness. In the Morowali Regency, the socialization and training of this

application was carried out at the end of 2017, with full implementation in 2018.

Ability is the potential that is owned to realize what is desired. According to Indrajit, the second element in the key elements for the success of e-government is "the existence of an element of ability or empowerment from the local government in realizing the "dream" of e-government into reality". The implementation of e-government requires ability in terms of the availability of human resources, infrastructure, and budget (financial resources) to support the implementation of its activities. Indrajit emphasized "The availability of sufficient financial resources to implement various e-government initiatives".

The availability of human resources as implementers or provision of supporting infrastructure for activities and budgets to facilitate and implement various e-government activities is the organization's ability to implement e-government because electronic-based activities require electronic devices to support their activities and human resources. In addition, the implementation of all activities from planning to implementation of activities also requires a sufficient budget, competent human resources, and good infrastructure. The implementation of the SISKEUDES Application in Matansala Village and Tudua Village, Bungku Tengah District, Morowali Regency, which is a manifestation of e-government, also requires the ability in terms of budget, human resources, and sufficient infrastructure to support its implementation in the field.

The value element focuses on the benefits felt by the community as recipients of e-government services. The government must be careful in determining the priority of applications that provide significant benefits to the community. The implementation of the SISKEUDES application aims to realize good village financial governance, making the data input process more efficient. As a government-to-government model, this application improves coordination, communication, and supervision between the central and regional governments, while increasing the transparency of village financial

management so that public trust in the village government increases.

The SISKEUDES Application has been updated to the SISKEUDES Application version 2.0 in 2019 along with the stipulation of PERMENDAGRI Number 20 of 2018. The advantages and benefits of the Siskeudes application version of Permendagri 20 of 2018 include the following:

- a. Following applicable Village Financial Management regulations;
- b. The Siskeudes application facilitates the management of Village Finances and Village Funds;
- c. User-friendly so that it is easy to use the application at the Village Government level;
- d. Supported by implementation instructions and application manuals;
- e. Built and developed by involving all parties related to Village Financial Management (built-in internal control);
- f. Maintenance continuity because it is an official Government application;
- g. The application can be integrated with other applications related to village financial management, such as the OM-SPAN application owned by the Ministry of Finance (Kemenkeu) and Sipepe owned by the Ministry of Villages, Development of Disadvantaged Regions and Transmigration (Kemendesa PDTT).

Factors Influencing the Implementation of the Village Financial System Application (SISKEUDES) Towards Trustworthy Government in Matansala Village and Tudua Village, Bungku Tengah District, Morowali Regency, Central Sulawesi Province

The implementation of the Village Financial System Application (SISKEUDES) towards a trusted government in Matansala Village and Tudua Village is influenced by various internal factors including ability, strengths, and intelligence (agility). The ability factor is seen from the Matansala Village apparatus which is able to carry out dual roles as treasurers and village operators in the implementation of SISKEUDES. In addition, the budget capacity in Matansala Village and Tudua Village also supports the procurement of facilities and

infrastructure needed for the implementation of the application. On the other hand, the internal strength factor is reflected in the existence of supporting regulations, such as the Regent's Regulation governing village financial management, as well as the existence of the SISKEUDES admin team which is ready to provide technical assistance. Another strength is the implementation of socialization and independent training that allows village officials to understand the application in more depth. In terms of intelligence, most village officials already have basic skills in using this application. The independent training policy initiated by DPMDP3A is also a solution to overcome the limitations of formal training, thus opening up opportunities for village officials to increase their capacity.

However, internal challenges remain, such as limited human resources in Tudua Village, where the village treasurer still has difficulty managing finances properly. In addition, budget constraints also limit the implementation of training evenly for all village officials. However, the availability of good facilities and infrastructure provides significant support in the implementation of this application.

On the other hand, external factors that influence the implementation of SISKEUDES include opportunities and culture. External opportunities are evident from the improvement of SISKEUDES version 2.0 which is adjusted to the latest regulations, namely Permendagri Number 20 of 2018, as well as integration with other applications such as OM-SPAN and SIPEDE which increase the efficiency of village financial management. In addition, continuous monitoring by the Ministry of Villages and BPKP provides accountability in the implementation of the application. However, cultural challenges are still a major obstacle, especially because village communities tend not to be open to changes related to electronic-based government. Resistance to this transformation requires special efforts in socialization and education so that all stakeholders can understand the benefits offered by the SISKEUDES application.

The implementation of SISKEUDES in these two villages shows great potential to

increase transparency and accountability in village financial management. Support from internal factors such as the capacity of the apparatus and the availability of infrastructure, as well as external opportunities in the form of application improvements and ongoing supervision, are the main capital in achieving these goals. However, cultural barriers and limited human resources need to be overcome with a strategic approach involving intensive training and participation-based socialization to ensure effective and sustainable implementation.

What Strategies Can Be Used in Implementing the Village Financial System Application (Siskeudes) Towards Trustworthy Government in Matansala Village and Tudua Village, Bungku Tengah District, Morowali Regency, Central Sulawesi Province

The technique used by researchers in analyzing and developing strategies in the discussion of this sub-chapter is by using the ASOKA analysis technique. ASOKA analysis is used as a tool to analyze problems contained in the formulation of problems related to influencing factors, namely internal factors and external factors in developing strategies used for the success of the Implementation of the Village Financial System Application (SISKEUDES) towards a trusted government (Trustworthy Government) in Matansala Village and Tudua Village, Bungku Tengah District, Morowali Regency, Central Sulawesi Province, which then researchers determine strategic issues using a litmus test.

ASOKA analysis can be applied by analyzing and selecting various things that influence variables, namely ability, strength, opportunities, culture, and agility which are then applied in the ASOKA matrix.

Based on the identification of internal and external factors above, it can be seen that 8 (eight) strategic issues can be used for the success of the Implementation of the Village Financial System Application (Siskeudes) Towards Trustworthy Government in Matansala Village and Tudua Village, Bungku Tengah District, Morowali Regency, Central Sulawesi Province, as follows:

- a. Conducting Technical Guidance for Village Apparatus to improve their Competence
- b. Determining the provision of rewards for village governments that implement the SISKEUDES Application properly and with discipline to improve the performance of village apparatus.
- c. Improving coordination and communication between the central government and local governments in the implementation and supervision of the SISKEUDES application.
- d. Conducting Socialization with the community regarding village financial management and the benefits of the SISKEUDES Application.
- e. Conducting Socialization evenly to the community regarding Regional Regulations to the community.
- f. Increasing village community empowerment, especially socialization activities to the village community about changes in the development of the times.

Based on several issues that have been identified above, the next step is to test and assess the strategic issues that have been identified using the Litmus Test to measure the strategic level of each issue. Concerning this assessment, the Litmus Test assessment range can be determined for each indicator and for each question to produce a score/value of the Litmus Test results per strategic issue.

From the research results, it can be seen that the strategic level starts from the most strategic to the least strategic issues, namely:

- a. The strategy formulation obtained from the ability and opportunity, namely Holding Technical Guidance for Village Apparatus to improve Competence, gets a score of 30 (quite a strategic issue);
- b. The strategy formulation obtained from the strength and opportunity, namely Determining the provision of rewards for village governments that implement the SISKEUDES Application properly and with discipline to improve the performance of village apparatus, gets a score of 32 (very strategic issue);
- c. The strategy formulation obtained from intelligence and opportunity, namely Improving coordination and communication between the central

government and local governments in the implementation and supervision of the SISKEUDES application, gets a score of 28 (quite a strategic issue);

- d. The strategy formulation obtained from the ability and culture, namely Holding Socialization to the community regarding village financial management and the benefits of the SISKEUDES Application, gets a score of 25 (quite a strategic issue);
- e. The strategy formulation obtained from the strength and culture, namely Holding Socialization evenly to the community regarding Regional Regulations to the community, gets a score of 24 (quite a strategic issue);
- f. The strategy formulation obtained from intelligence and culture, namely increasing village community empowerment, especially socialization activities for village communities regarding changes in the development of the times, received a score of 31 (very strategic issue).

CONCLUSION

The implementation of the Village Financial System Application (SISKEUDES) in Matansala Village and Tudua Village, Bungku Tengah District, Morowali Regency, has not been running optimally. The main obstacles lie in limited financial resources and the low competence of village officials in operating the application. Understanding of SISKEUDES is not evenly distributed among officials, where only operators and treasurers master the system. In addition, the culture of the community that is not yet open to change also affects the effectiveness of the implementation of this electronic-based application. Factors that influence the implementation of SISKEUDES include internal aspects such as the availability of regulations, independent training, and the ability of village officials to run the application, as well as budget support for infrastructure. From the external side, application integration with other systems, continuous monitoring from related agencies, and application updates are potential supporters. However, limited community readiness and cultural challenges are still significant obstacles. To

increase the success of the implementation of SISKEUDES towards a trusted government, the recommended strategies include providing technical guidance for village officials, providing incentives for good performance, and improving coordination between the central and regional governments. In addition, widespread socialization to the community about village financial management and community empowerment in facing changing times needs to be improved so that the implementation of this application is more effective and has a positive impact on village governance.

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